

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In Re: VALLEY MEDIA, INC. Debtor.	Chapter 11 Case No. 01-11353 (PJW)
COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE, Creditor/Appellant v. VALLEY MEDIA, INC. Debtor/Appellee	RE: D.I. 1287

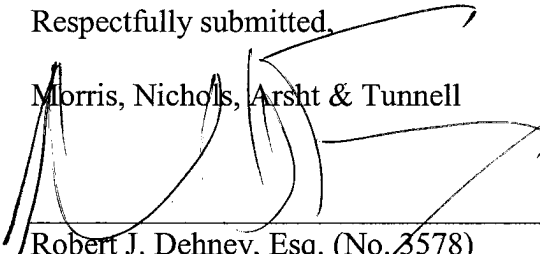
**DESIGNATION BY APPELLEE, VALLEY MEDIA, INC.,
OF ADDITIONAL ITEMS FOR RECORD ON APPEAL**

Appellee, Valley Media, Inc., by the undersigned attorney, pursuant to Rule 8006, F.R.Bankr.P., hereby designates the following additional items to be included in the records on appeal:

1. Supplemental Brief for Debtor (D.I. 2036) filed by Appellee on November 19, 2004.
2. Designation of Record and Statement of Issues on Appeal (D.I. 2175) filed by Appellant on February 22, 2005.
3. Designation of Additional Items for Record of Appeal filed by Appellee on March 1, 2005.

Dated: Wilmington, Delaware
March 1, 2005

Respectfully submitted,


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